



February 20, 2004

ENGROSSED HOUSE BILL No. 1154

DIGEST OF HB 1154 (Updated February 19, 2004 10:35 am - DI 44)

Citations Affected: IC 6-4.1; noncode.

Synopsis: Inheritance tax. Provides, for purposes of the inheritance tax, that a stepchild of the transferor is a Class A transferee.

Effective: July 1, 2004.

Leonard, Scholer, Austin, Cherry

(SENATE SPONSORS — LONG, DILLON)

January 13, 2004, read first time and referred to Committee on Judiciary.
January 26, 2004, reported — Do Pass; referred to Committee on Ways and Means pursuant to Rule 127.

January 29, 2004, reported — Do Pass.

February 2, 2004, read second time, ordered engrossed.

February 3, 2004, engrossed.

February 5, 2004, read third time, passed. Yeas 96, nays 0.

SENATE ACTION

February 9, 2004, read first time and referred to Committee on Finance.

February 19, 2004, reported favorably — Do Pass.

C
o
p
y

EH 1154—LS 6162/DI 92+



February 20, 2004

Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

ENGROSSED HOUSE BILL No. 1154

A BILL FOR AN ACT to amend the Indiana Code concerning
taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-4.1-1-3 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 3. (a) "Class A
3 transferee" means a transferee who is:

4 (1) a lineal ancestor ~~or~~ of the transferor;

5 (2) a lineal descendant of the transferor; or

6 (3) a stepchild of the transferor.

7 (b) "Class B transferee" means a transferee who is a:

8 (1) brother or sister of the transferor;

9 (2) descendant of a brother or sister of the transferor; or

10 (3) spouse, widow, or widower of a child of the transferor.

11 (c) "Class C transferee" means a transferee, except a surviving
12 spouse, who is neither a Class A nor a Class B transferee.

13 (d) For purposes of this section, a legally adopted child is to be
14 treated as if ~~he~~ **the child** were the natural child of ~~his~~ **the child's**
15 adopting parent. For purposes of this section, if a relationship of loco
16 parentis has existed for at least ten (10) years and if the relationship
17 began before the child's fifteenth birthday, the child is to be considered

EH 1154—LS 6162/DI 92+



C
o
p
y

1 the natural child of the loco parentis parent.

2 (e) As used in this section, "stepchild" means a child of the
3 transferor's surviving, deceased, or former spouse who is not a
4 child of the transferor.

5 SECTION 2. [EFFECTIVE JULY 1, 2004] IC 6-4.1-1-3, as
6 amended by this act, applies to the estate of an individual who dies
7 after June 30, 2004.

C
o
p
y



COMMITTEE REPORT

Mr. Speaker: Your Committee on Judiciary, to which was referred House Bill 1154, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

LAWSON L, Chair

Committee Vote: yeas 10, nays 0.

**C
o
p
y**

EH 1154—LS 6162/DI 92+



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1154, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

CRAWFORD, Chair

Committee Vote: yeas 27, nays 0.

**C
o
p
y**

EH 1154—LS 6162/DI 92+



COMMITTEE REPORT

Madam President: The Senate Committee on Finance, to which was referred House Bill No. 1154, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is made to House Bill 1154 as printed January 30, 2004.)

BORST, Chairperson

Committee Vote: Yeas 12, Nays 1.

**C
o
p
y**

EH 1154—LS 6162/DI 92+

